

## **MEDIA ADVISORY**

### **TAX NOTICES TO BE DELAYED DUE TO HURRICANE IRMA AND AUTHORIZED EXTENSION IN BUDGET PROCESS MAXIMUM EARLY PAYMENT DISCOUNT TO BE EXTENDED**

As a result of Hurricane Irma and its effects throughout Florida, Governor Rick Scott signed Executive Order 17-235. Pursuant to the authority granted in Executive Order 17-235, on September 6, 2017, the Florida Department of Revenue issued its Emergency Order Implementing Provisions of Executive Order Number 17-235 (the "Order"). The Order, and its subsequent amendments, suspended compliance deadlines and authorized extensions in the budget approval process, and setting of millages and special assessment rates by local taxing authorities.

Local taxing authorities have exercised the use of the Governor's extension to conduct hearings and approve their respective budgets, millage rates and special assessment rates for ad valorem and non-ad valorem assessments. These authorized extensions have resulted in delays in the calculation and preparation of the annual tax notices which are normally mailed by the Tax Collector on or before November 1<sup>st</sup> each year.

Section 197.162 of the Florida Statutes contemplates the possibility of a late mailing and provides for the extension of the maximum 4% early payment discount period for thirty (30) days following the mailing of the original tax notice.

Based on the current information being provided to the Miami-Dade County Tax Collector by taxing authorities regarding their scheduled budget meetings, and consequent delay for the extension and certification of the 2017 tax roll by the Property Appraiser, it is anticipated that the 2017 Real and Tangible Personal Property Tax Notices will now be mailed on or before November 14<sup>th</sup>.

In cases where the mailing of the tax notices is delayed, section 197.162 of the Florida Statutes provides that the maximum early payment discount of 4% would be extended for 30 days through December 13, 2017. Following this 30-day period, the 3% discount period would run from December 14 through December 31, 2017.

After December 31, 2017, the normal statutory schedule for discounts and delinquency would resume, and the normal regular discount periods provided under Florida law apply thereafter (i.e., 2% in January, 1% in February, 0% in March).

Finally, the last day to pay property taxes and assessments before these become delinquent, would be March 31, 2018, with any unpaid taxes and assessments becoming delinquent on April 1, 2018.